IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 3RD AUGUST 2007 / 12TH SRAVANA 1929

WP(C).No. 23745 of 2007(B)

PETITIONER:

MRS. TESSY JOHNSON,
PROPRIETRIX, M/S. ANNA PAPER CONTAINERS COMPANY,
P.B.NO.2, MURINGOOR, CHALAKUDY.

BY ADV. SRI.S.K.BALACHANDRAN

RESPONDENTS:

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1. STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM.

2. THE APPELLATE ASSISTANT COMMISSIONER
(APPEALS), AGRICULTURE INCOME TAX & SALES TAX,
OFFICE OF THE AAC (APPEALS), ERNAKULAM.

3. THE COMMERCIAL TAX OFFICER,
VAT CIRCLE, RAILWAY STATION ROAD, CHALAKUDY-680307

4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, MUKUNDAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 23745 of 2007

Dated, this the 3rd day of August, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2000-01, there will be stay against Ext.P5 recovery proceedings till disposal of the appeal on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeal and in that case, appeal will be disposed of in the usual course.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg